

**AMENDED CLAIM SET:**

1. (previously presented) A fat or oil composition comprising a polyvalent unsaturated fatty acid component and sucrose acetate isobutyrate, wherein the amount of the sucrose acetate isobutyrate is from 25 to 300 parts by weight, based on 100 parts by weight of the polyvalent unsaturated fatty acid component.

2. (original) The fat or oil composition according to claim 1, wherein the polyvalent unsaturated fatty acid component is at least one member selected from the group consisting of polyvalent unsaturated fatty acids, salts of polyvalent unsaturated fatty acids and polyvalent unsaturated fatty acid esters.

3. (previously presented) The fat or oil composition according to claim 2, wherein the polyvalent unsaturated fatty acid is at least one member selected from the group consisting of docosahexaenoic acid, docosapentaenoic acid, eicosapentaenoic acid and arachidonic acid.

4. (previously presented) A foodstuff comprising the fat or oil composition as defined in any one of claims 1 to 3.

5. (previously presented) An oil-in-water emulsion composition comprising the fat or oil composition as defined in any one of claims 1 to 3 and a polyglycerol fatty acid ester.

6. (previously presented) A foodstuff comprising the oil-in-water emulsion

composition as defined in claim 5.

7. – 10. (cancelled).